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02/02/17

Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
July 2016 through January 2017

	0010 - Operations		0060 - WHS Crusade for Children		1100 - RSP
	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17
Income					
30999 · BEGINNING BALANCE	0.00	797,921.01	0.00	-4,731.58	0.00
31100 · UNRESTRICTED INCOME	359,487.50	495,912.03	0.00	0.00	75,723.50
31310 · SLOTS/TUITION/BUY-IN	0.00	0.00	0.00	0.00	1,317,604.86
33000 · RESTRICTED RECEIPTS	0.00	0.00	5,035.00	5,035.00	0.00
Total Income	359,487.50	1,293,833.04	5,035.00	303.42	1,393,328.36
Gross Profit	359,487.50	1,293,833.04	5,035.00	303.42	1,393,328.36
Expense					
40100 · PERSONNEL	186,109.79	331,493.69	0.00	0.00	460,906.49
40200 · FRINGE	29,209.00	84,734.78	0.00	0.00	52,457.90
40300 · PROFESSIONAL SERVICES	39,038.46	63,715.00	0.00	0.00	12,382.72
40335 · CONTRACTED SERVICE	4,603.18	15,000.00	0.00	0.00	3,300.00
40400 · REPAIR/MAINTENANCE	59,523.01	127,000.00	2,790.00	0.00	59,545.22
40500 · INSURANCE	11,239.43	11,919.22	0.00	0.00	22,596.24
40600 · OFFICE EXPENSE	18,888.18	31,300.00	0.00	303.42	14,815.73
40700 · PROGRAM EXPENSES	12,583.71	25,685.68	0.00	0.00	16,334.98
40800 · OTHER EXPENSES	14,060.00	10,500.00	0.00	0.00	69,616.40
40840 · CONTINGENCY	0.00	402,542.63	0.00	0.00	0.00
Total Expense	375,254.76	1,103,891.00	2,790.00	303.42	711,955.68
Net Income	-15,767.26	189,942.04	2,245.00	0.00	681,372.68

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Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
July 2016 through January 2017

	1100 - RSP	Total 1310 - ESL Local		1415 - NKU Regional Consultant	
	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget
Income					
30999 · BEGINNING BALANCE	64,771.33	0.00	7,748.89	0.00	0.00
31100 · UNRESTRICTED INCOME	165,825.40	0.00	0.00	28,578.19	65,521.14
31310 · SLOTS/TUITION/BUY-IN	1,273,855.00	58,950.80	103,163.55	0.00	0.00
33000 · RESTRICTED RECEIPTS	0.00	0.00	0.00	0.00	0.00
Total Income	1,504,451.73	58,950.80	110,912.44	28,578.19	65,521.14
Gross Profit	1,504,451.73	58,950.80	110,912.44	28,578.19	65,521.14
Expense					
40100 · PERSONNEL	877,135.93	41,093.02	66,384.69	25,490.78	47,503.33
40200 · FRINGE	117,215.80	1,129.73	3,340.95	6,509.84	13,164.39
40300 · PROFESSIONAL SERVICES	77,013.00	408.18	2,575.00	0.00	0.00
40335 · CONTRACTED SERVICE	10,000.00	0.00	0.00	0.00	0.00
40400 · REPAIR/MAINTENANCE	124,939.00	74.00	1,200.00	0.00	0.00
40500 · INSURANCE	22,000.00	0.00	0.00	0.00	0.00
40600 · OFFICE EXPENSE	23,550.00	882.17	3,345.00	0.00	0.00
40700 · PROGRAM EXPENSES	27,000.00	810.33	20,507.30	0.00	0.00
40800 · OTHER EXPENSES	170,356.00	2,843.13	9,123.00	2,116.90	4,853.42
40840 · CONTINGENCY	55,242.00	0.00	4,436.50	0.00	0.00
Total Expense	1,504,451.73	47,240.56	110,912.44	34,117.52	65,521.14
Net Income	0.00	11,710.24	0.00	-5,539.33	0.00

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Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
July 2016 through January 2017

	1416 - Strategic Data Project		Total 1509 - Professional Develo...		Total 1550 - S...
	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17
Income					
30999 · BEGINNING BALANCE	0.00	1,641.18	0.00	40,793.46	0.00
31100 · UNRESTRICTED INCOME	0.00	0.00	28,650.66	6,500.00	26,105.63
31310 · SLOTS/TUITION/BUY-IN	0.00	0.00	0.00	0.00	0.00
33000 · RESTRICTED RECEIPTS	0.00	0.00	0.00	0.00	0.00
Total Income	0.00	1,641.18	28,650.66	47,293.46	26,105.63
Gross Profit	0.00	1,641.18	28,650.66	47,293.46	26,105.63
Expense					
40100 · PERSONNEL	0.00	0.00	0.00	0.00	0.00
40200 · FRINGE	0.00	0.00	0.00	0.00	0.00
40300 · PROFESSIONAL SERVICES	0.00	0.00	14,469.78	0.00	14,200.00
40335 · CONTRACTED SERVICE	0.00	0.00	0.00	0.00	0.00
40400 · REPAIR/MAINTENANCE	0.00	0.00	24.95	0.00	0.00
40500 · INSURANCE	0.00	0.00	0.00	0.00	0.00
40600 · OFFICE EXPENSE	0.00	0.00	2,230.94	43,812.68	736.32
40700 · PROGRAM EXPENSES	0.00	0.00	694.12	0.00	1,540.64
40800 · OTHER EXPENSES	0.00	0.00	1,274.11	3,480.78	1,301.10
40840 · CONTINGENCY	0.00	0.00	0.00	0.00	0.00
Total Expense	0.00	0.00	18,693.90	47,293.46	17,778.06
Net Income	0.00	1,641.18	9,956.76	0.00	8,327.57

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Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
July 2016 through January 2017

	Total 1550 - S...	Total 1609- Flow Thru		1900 - VI Teacher	
	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget
Income					
30999 · BEGINNING BALANCE	28,300.28	0.00	0.00	0.00	43,074.00
31100 · UNRESTRICTED INCOME	0.00	0.00	0.00	80,542.24	116,894.49
31310 · SLOTS/TUITION/BUY-IN	0.00	0.00	0.00	0.00	0.00
33000 · RESTRICTED RECEIPTS	0.00	0.00	0.00	0.00	0.00
Total Income	28,300.28	0.00	0.00	80,542.24	159,968.49
Gross Profit	28,300.28	0.00	0.00	80,542.24	159,968.49
Expense					
40100 · PERSONNEL	0.00	0.00	0.00	45,838.68	91,677.28
40200 · FRINGE	0.00	0.00	0.00	6,054.45	13,258.36
40300 · PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
40335 · CONTRACTED SERVICE	0.00	0.00	0.00	0.00	0.00
40400 · REPAIR/MAINTENANCE	0.00	0.00	0.00	0.00	0.00
40500 · INSURANCE	0.00	0.00	0.00	0.00	0.00
40600 · OFFICE EXPENSE	26,036.26	18.98	0.00	0.00	0.00
40700 · PROGRAM EXPENSES	0.00	0.00	0.00	1,530.84	3,300.00
40800 · OTHER EXPENSES	2,264.02	0.00	0.00	3,551.57	8,658.85
40840 · CONTINGENCY	0.00	0.00	0.00	0.00	43,074.00
Total Expense	28,300.28	18.98	0.00	56,975.54	159,968.49
Net Income	0.00	-18.98	0.00	23,566.70	0.00

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Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
July 2016 through January 2017

	2010 - FRYSC State		2017 - ADP/LANGUAGE ARTS		2210 - OVR Tr...
	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17
Income					
30999 · BEGINNING BALANCE	0.00	0.00	0.00	19,112.12	0.00
31100 · UNRESTRICTED INCOME	0.00	0.00	0.00	0.00	0.00
31310 · SLOTS/TUITION/BUY-IN	0.00	0.00	0.00	0.00	0.00
33000 · RESTRICTED RECEIPTS	294,244.50	547,037.20	0.00	0.00	0.00
Total Income	294,244.50	547,037.20	0.00	19,112.12	0.00
Gross Profit	294,244.50	547,037.20	0.00	19,112.12	0.00
Expense					
40100 · PERSONNEL	239,409.38	410,416.38	0.00	0.00	0.00
40200 · FRINGE	14,514.44	31,099.54	0.00	0.00	0.00
40300 · PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00
40335 · CONTRACTED SERVICE	0.00	0.00	0.00	19,112.12	0.00
40400 · REPAIR/MAINTENANCE	0.00	0.00	0.00	0.00	0.00
40500 · INSURANCE	0.00	0.00	0.00	0.00	0.00
40600 · OFFICE EXPENSE	0.00	0.00	0.00	0.00	5,334.00
40700 · PROGRAM EXPENSES	54,870.17	65,000.00	0.00	0.00	0.00
40800 · OTHER EXPENSES	21,795.90	40,521.28	0.00	0.00	0.00
40840 · CONTINGENCY	0.00	0.00	0.00	0.00	0.00
Total Expense	330,589.89	547,037.20	0.00	19,112.12	5,334.00
Net Income	-36,345.39	0.00	0.00	0.00	-5,334.00

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Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
 July 2016 through January 2017

	2210 - OVR Tr...	2910 - DAIL		3010 - FRYSC - Fed	
	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget
Income					
30999 · BEGINNING BALANCE		0.00	0.00	0.00	0.00
31100 · UNRESTRICTED INCOME		0.00	0.00	3,648.00	0.00
31310 · SLOTS/TUITION/BUY-IN		0.00	0.00	0.00	0.00
33000 · RESTRICTED RECEIPTS		245,512.68	629,632.14	157,760.38	208,083.68
Total Income		245,512.68	629,632.14	161,408.38	208,083.68
Gross Profit		245,512.68	629,632.14	161,408.38	208,083.68
Expense					
40100 · PERSONNEL		208,226.57	443,916.88	21,498.82	36,855.00
40200 · FRINGE		52,919.56	124,075.84	6,675.72	12,815.08
40300 · PROFESSIONAL SERVICES		20.00	0.00	0.00	0.00
40335 · CONTRACTED SERVICE		3,500.00	15,000.00	0.00	0.00
40400 · REPAIR/MAINTENANCE		0.00	0.00	221.89	0.00
40500 · INSURANCE		0.00	0.00	0.00	0.00
40600 · OFFICE EXPENSE		0.00	0.00	0.00	0.00
40700 · PROGRAM EXPENSES		0.00	0.00	121,509.88	143,000.00
40800 · OTHER EXPENSES		18,187.73	46,639.42	11,646.99	15,413.60
40840 · CONTINGENCY		0.00	0.00	0.00	0.00
Total Expense		282,853.86	629,632.14	161,553.30	208,083.68
Net Income		-37,341.18	0.00	-144.92	0.00

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Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
July 2016 through January 2017

	Total 3110 - IDEA		Total 3214 -ESSC Grant Elem 13...		3215 - AWARE
	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17
Income					
30999 · BEGINNING BALANCE	0.00	0.00	0.00		0.00
31100 · UNRESTRICTED INCOME	0.00	0.00	0.00		0.00
31310 · SLOTS/TUITION/BUY-IN	0.00	0.00	0.00		0.00
33000 · RESTRICTED RECEIPTS	521,180.00	1,026,620.00	90,428.87	0.00	10,416.48
Total Income	<u>521,180.00</u>	<u>1,026,620.00</u>	<u>90,428.87</u>	<u>0.00</u>	<u>10,416.48</u>
Gross Profit	521,180.00	1,026,620.00	90,428.87	0.00	10,416.48
Expense					
40100 · PERSONNEL	289,961.49	563,954.77	2,571.54	0.00	4,062.50
40200 · FRINGE	85,044.39	192,088.63	321.54	0.00	95.91
40300 · PROFESSIONAL SERVICES	50,816.05	77,826.80	0.00		600.00
40335 · CONTRACTED SERVICE	0.00	0.00	30,846.77	0.00	0.00
40400 · REPAIR/MAINTENANCE	15,538.81	6,600.00	0.00		0.00
40500 · INSURANCE	0.00	0.00	0.00		0.00
40600 · OFFICE EXPENSE	36,802.86	59,581.00	1,710.00	0.00	523.45
40700 · PROGRAM EXPENSES	57,499.66	45,260.00	0.00	0.00	4,249.38
40800 · OTHER EXPENSES	38,684.53	81,308.80	0.00	0.00	821.82
40840 · CONTINGENCY	0.00	0.00	0.00		0.00
Total Expense	<u>574,347.79</u>	<u>1,026,620.00</u>	<u>35,449.85</u>	<u>0.00</u>	<u>10,353.06</u>
Net Income	<u>-53,167.79</u>	<u>0.00</u>	<u>54,979.02</u>	<u>0.00</u>	<u>63.42</u>

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Northern Kentucky Cooperative for Educational Services

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Budget vs Actual by Programs/Board

Accrual Basis

July 2016 through January 2017

	3215 - AWARE	3220 - PERS Effectiveness Coach	3315 - ESSC Grant Ele Erlanger		
	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget
Income					
30999 · BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00
31100 · UNRESTRICTED INCOME	0.00	0.00	0.00	0.00	14,400.00
31310 · SLOTS/TUITION/BUY-IN	0.00	0.00	0.00	0.00	0.00
33000 · RESTRICTED RECEIPTS	50,000.00	61,516.00	123,032.00	3,616.42	0.00
Total Income	50,000.00	61,516.00	123,032.00	3,616.42	14,400.00
Gross Profit	50,000.00	61,516.00	123,032.00	3,616.42	14,400.00
Expense					
40100 · PERSONNEL	16,945.00	50,079.68	89,433.65	7,386.54	13,722.94
40200 · FRINGE	658.02	8,721.79	24,750.26	1,056.18	677.06
40300 · PROFESSIONAL SERVICES	9,992.40	0.00	0.00	0.00	0.00
40335 · CONTRACTED SERVICE	13,695.00	0.00	0.00	0.00	0.00
40400 · REPAIR/MAINTENANCE	0.00	0.00	0.00	0.00	0.00
40500 · INSURANCE	0.00	0.00	0.00	0.00	0.00
40600 · OFFICE EXPENSE	3,094.88	0.00	0.00	0.00	0.00
40700 · PROGRAM EXPENSES	1,911.00	0.00	0.00	0.00	0.00
40800 · OTHER EXPENSES	3,703.70	4,031.61	8,848.09	0.00	0.00
40840 · CONTINGENCY	0.00	0.00	0.00	0.00	0.00
Total Expense	50,000.00	62,833.08	123,032.00	8,442.72	14,400.00
Net Income	0.00	-1,317.08	0.00	-4,826.30	0.00

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Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
July 2016 through January 2017

	3415 - DFC Youth Substance Prev		Total 3610 - ESL Fed		3716 - School ...
	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17
Income					
30999 · BEGINNING BALANCE	0.00	0.00	0.00	0.00	0.00
31100 · UNRESTRICTED INCOME	0.00	0.00	0.00	0.00	0.00
31310 · SLOTS/TUITION/BUY-IN	0.00	0.00	0.00	0.00	0.00
33000 · RESTRICTED RECEIPTS	79,537.70	125,000.00	16,612.00	23,052.00	39,083.74
Total Income	79,537.70	125,000.00	16,612.00	23,052.00	39,083.74
Gross Profit	79,537.70	125,000.00	16,612.00	23,052.00	39,083.74
Expense					
40100 · PERSONNEL	29,201.62	40,000.00	4,607.50	7,294.00	37,077.65
40200 · FRINGE	7,946.13	22,946.00	1,577.25	4,345.16	6,268.33
40300 · PROFESSIONAL SERVICES	271.67	0.00	0.00	0.00	0.00
40335 · CONTRACTED SERVICE	17,224.66	17,500.00	0.00	0.00	0.00
40400 · REPAIR/MAINTENANCE	0.00	0.00	9,632.80	9,161.94	0.00
40500 · INSURANCE	0.00	0.00	0.00	0.00	0.00
40600 · OFFICE EXPENSE	19,411.33	21,789.00	83.97	0.00	0.00
40700 · PROGRAM EXPENSES	6,469.52	13,506.00	881.78	1,799.08	0.00
40800 · OTHER EXPENSES	6,027.29	9,259.00	476.06	451.82	2,895.10
40840 · CONTINGENCY	0.00	0.00	0.00	0.00	0.00
Total Expense	86,552.22	125,000.00	17,259.36	23,052.00	46,241.08
Net Income	-7,014.52	0.00	-647.36	0.00	-7,157.34

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Accrual Basis

Northern Kentucky Cooperative for Educational Services
Budget vs Actual by Programs/Board
July 2016 through January 2017

	3716 - School ...	Total unclassified		TOTAL	
	Budget	Jul '16 - Jan 17	Budget	Jul '16 - Jan 17	Budget
Income					
30999 · BEGINNING BALANCE	0.00	0.00	0.00	0.00	998,630.69
31100 · UNRESTRICTED INCOME	0.00	0.00	0.00	602,735.72	865,053.06
31310 · SLOTS/TUITION/BUY-IN	0.00	0.00	0.00	1,376,555.66	1,377,018.55
33000 · RESTRICTED RECEIPTS	60,000.00	0.00	0.00	1,524,943.77	2,797,492.02
Total Income	60,000.00	0.00	0.00	3,504,235.15	6,038,194.32
Gross Profit	60,000.00	0.00	0.00	3,504,235.15	6,038,194.32
Expense					
40100 · PERSONNEL	42,918.08	0.00	0.00	1,653,522.05	3,079,651.62
40200 · FRINGE	12,637.20	233.95	0.00	280,736.11	657,807.07
40300 · PROFESSIONAL SERVICES	0.00	128.33	0.00	132,335.19	231,122.20
40335 · CONTRACTED SERVICE	0.00	0.00	0.00	59,474.61	90,307.12
40400 · REPAIR/MAINTENANCE	0.00	0.00	0.00	147,350.68	268,900.94
40500 · INSURANCE	0.00	0.00	0.00	33,835.67	33,919.22
40600 · OFFICE EXPENSE	0.00	-1,106.37	0.00	100,331.56	212,812.24
40700 · PROGRAM EXPENSES	0.00	-103.52	0.00	278,871.49	346,969.06
40800 · OTHER EXPENSES	4,444.72	0.00	0.00	199,330.24	419,826.50
40840 · CONTINGENCY	0.00	0.00	0.00	0.00	505,295.13
Total Expense	60,000.00	-847.61	0.00	2,885,787.60	5,846,611.10
Net Income	0.00	847.61	0.00	618,447.55	191,583.22